NOVOGRADAC
TAX CREDIT TUESDAY
PODCAST

Summary: March 23, 2021

In this week's Tax Credit Tuesday podcast, Michael Novogradac, CPA, and Novogradac partner Craig Staswick, CPA, discuss cost segregation studies, including why they have become more popular in recent years, when and why low-income housing tax credit (LIHTC) stakeholders should start considering the studies, how cost segregation studies can accelerate depreciation deductions and what's involved in the studies. They also discuss the future of the studies, how cost segregation studies apply to non-LIHTC properties and more.

Summaries of each topic:

1. Why Cost Segregation Studies Have Become More Popular in Recent Years (4:18-13:04)
2. When Should Developers, Syndicators and Investors Think about Cost-Segregation Studies and What's Their Motivation? (13:04-16:57)
3. How Cost Segregation Studies Can Accelerate Depreciation Deductions (16:57-19:42)
4. What's Involved in a Cost-Segregation Study (19:42-24:04)
5. The Future of Cost Segregation Studies (24:04-27:19)
6. Using Cost-Segregation Studies for non-LIHTC Properties, Including Real Estate in Opportunity Zones (27:19-29:30)
7. Getting a Cost Segregation Study after Placing a Property in Service (29:30-33:22)
8. The Importance of Starting Early and the Impact of a Cost Segregation Study on an Exit (33:22-35:23)

Additional Resources

Novogradac Contact

Craig Staswick